

**UNITED STATES BANKRUPTCY COURT
NORTHERN DISTRICT OF GEORGIA
ATLANTA DIVISION**

IN RE:)	CHAPTER 11
)	
6420 ROSWELL RD INC.)	CASE NO. 17-56753-PWB
)	
Debtor.)	

**AMENDED APPLICATION FOR AUTHORITY TO EMPLOY ACCOUNTANT POLAY
& CLARK**

COMES NOW 6420 Roswell Rd., Inc. (the “Applicant”) and hereby files this Application for Approval of Employment of Polay & Clark (“Polay”), as Accountant for the Debtor pursuant to 11 U.S.C. § 327 and Bankruptcy Rules 2014 and 5002 and respectfully shows the Court as follows:

1

On April 26, 2017 Applicant filed a petition for relief under Chapter 11 of Title 11, United States Code, 11 U.S.C. §§ 101 et seq. (as amended, modified or supplemented, the “Bankruptcy Code”). Applicant continues to operate their business and manage their affairs as a debtor-in-possession in accordance with Sections 1107 and 1108 of the Bankruptcy Code.

2

Applicant wishes to employ the Polay, as accountant in this Chapter 11 case.

3

Applicant filed its Original Application seeking to employ Polay & Clark (“P&C”) as its accountant on May 12, 2017 (Doc. 20)

4.

On May 24, 2017 the Court entered an Order granting the Application subject to any objections filed by the Trustee within 21 days of that date. (Doc. 21)

5.

On May 25, 2017 Trustee filed its Objection to the Application (Doc. 24).

6.

During the Chapter 11 case, Applicant will require professional services from his accountant, including:

- (a) Preparation of the Monthly Operating Reports,
- (b) Payment of Monthly Invoices; and
- (c) Taxes and Financial Oversight Reporting

7.

Except as set forth in the attached Declaration, to the best of Applicant's knowledge:

(a) Polay represents no interests adverse to Applicant in the matters upon which the firm is to be engaged for Applicant; and (b) the firm's appointment will be in the best interest of Applicant and Applicant's Estate.

8

Applicant desires to employ Polay at a monthly rate at \$2,500.00 Rates may be adjusted from time-to-time.

9

For the past 7 ½ years the Firm has provided the following services to Debtor for a flat fee of \$625 per week:

financial statement compilation
income tax return,
month sales tax,
form 1099 to vendors.
Renew business license, liquor license
Insurance payroll report

10

The firm will both continue to perform these services going forward and to prepare the debtor's monthly operating reports for the flat fee of \$2,500 per month.

11

Attached hereto and incorporated herein by reference is the Verified Statement of Stephanie Kvermoe a partner and accountant at Polay and Clark offered in support of this Application.

12

Pursuant to the Verified Statement, "neither the accountant nor the Firm have or represent any interest adverse to the Debtor or the Debtor's estate". (Declaration at ¶2) The Firm "is not a creditor of the Debtor" and it has waived and released Debtor from "all claims, including but not limited, to a pre-petition debt for \$2,500 the Firm". *Id.* The firm is not a creditor to the Debtor and it is a disinterested party qualified to act as accountant for Debtor.

13

Under these circumstances, the Firm qualifies as a "disinterested person" under 11 U.S.C. § 101(14)(A) and consequently is eligible to be employed as a professional under 11

U.S.C. § 327(a) as it has also waived any pre-petition claims. See *In re Eastern Charter Tours, Inc.*, 167 B.R. 995, 996 (Bankr.M.D.Ga.1994).

WHEREFORE, Applicant prays that it be authorized to employ Polay as its accountants in this Chapter 11 case.

Respectfully Submitted,
Debtor in Possession, by
SLIPAKOFF AND SLOMKA, PC

By: /s/ Howard P. Slomka
Howard P. Slomka, Esquire
Georgia Bar No. 652875

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CERTIFICATE OF SERVICE

This is to certify that I have this day served a copy of the within and foregoing Application for Authority to Employ of Polay & Clark as Debtor's Accountant in the above styled case by depositing same in the United States mail with the adequate postage affixed thereto to insure delivery addressed as follows:

SEE EXHIBIT "A" FOR CREDITORS

DATE: June 8, 2017

By: _____/s/_____
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